1402/989

1989 Tax Tables for Individual Returns

Department of the Treasury
Internal Revenue Service
Publication 1402 (Rev. 10-89)

For use with **VITA**
and **Tax Counseling for the Elderly**

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1989 Tax Rate Schedules

Caution: *Use ONLY if your taxable income (Form 1040, line 37) is $50,000 or more. If less, use the* ***Tax Table.***

Schedule X—Use if your filing status is **Single**

If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
$0	$18,550	.....15%	$0
18,550	44,900	$2,782.50 + 28%	18,550
44,900	93,130	10,160.50 + 33%	44,900
93,130	.....	Use **Worksheet** below to figure your tax.	

Schedule Z—Use if your filing status is **Head of household**

If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
$0	$24,850	.....15%	$0
24,850	64,200	$3,727.50 + 28%	24,850
64,200	128,810	14,745.50 + 33%	64,200
128,810	.....	Use **Worksheet** below to figure your tax.	

Schedule Y-1—Use if your filing status is **Married filing jointly or Qualifying widow(er)**

If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
$0	$30,950	.....15%	$0
30,950	74,850	$4,642.50 + 28%	30,950
74,850	155,320	16,934.50 + 33%	74,850
155,320	.....	Use **Worksheet** below to figure your tax.	

Schedule Y-2—Use if your filing status is **Married filing separately**

If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
$0	$15,475	.....15%	$0
15,475	37,425	$2,321.25 + 28%	15,475
37,425	117,895	8,467.25 + 33%	37,425
117,895	.....	Use **Worksheet** below to figure your tax.	

1988 Tax Table for Forms 1040EZ, 1040A & 1040

Use if your taxable income is less than $50,000. If $50,000 or more, use the Tax Rate Schedules.

If taxable income is —		And you are—				If taxable income is —		And you are—				If taxable income is —		And you are—			
At least	But less than	Single (and 1040EZ filers)	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
$0	$5	$0	$0	$0	$0	1,400	1,425	212	212	212	212	2,700	2,725	407	407	407	407
5	15	2	2	2	2	1,425	1,450	216	216	216	216	2,725	2,750	411	411	411	411
15	25	3	3	3	3	1,450	1,475	219	219	219	219	2,750	2,775	414	414	414	414
25	50	6	6	6	6	1,475	1,500	223	223	223	223	2,775	2,800	418	418	418	418
50	75	9	9	9	9	1,500	1,525	227	227	227	227	2,800	2,825	422	422	422	422
75	100	13	13	13	13	1,525	1,550	231	231	231	231	2,825	2,850	426	426	426	426
100	125	17	17	17	17	1,550	1,575	234	234	234	234	2,850	2,875	429	429	429	429
125	150	21	21	21	21	1,575	1,600	238	238	238	238	2,875	2,900	433	433	433	433
150	175	24	24	24	24												
175	200	28	28	28	28	1,600	1,625	242	242	242	242	2,900	2,925	437	437	437	437
						1,625	1,650	246	246	246	246	2,925	2,950	441	441	441	441
200	225	32	32	32	32	1,650	1,675	249	249	249	249	2,950	2,975	444	444	444	444
225	250	36	36	36	36	1,675	1,700	253	253	253	253	2,975	3,000	448	448	448	448
250	275	39	39	39	39												
275	300	43	43	43	43	1,700	1,725	257	257	257	257	3,000					
						1,725	1,750	261	261	261	261						
300	325	47	47	47	47	1,750	1,775	264	264	264	264	3,000	3,050	454	454	454	454
325	350	51	51	51	51	1,775	1,800	268	268	268	268	3,050	3,100	461	461	461	461
350	375	54	54	54	54							3,100	3,150	469	469	469	469
375	400	58	58	58	58	1,800	1,825	272	272	272	272	3,150	3,200	476	476	476	476
400	425	62	62	62	62	1,825	1,850	276	276	276	276						
425	450	66	66	66	66	1,850	1,875	279	279	279	279	3,200	3,250	484	484	484	484
450	475	69	69	69	69	1,875	1,900	283	283	283	283	3,250	3,300	491	491	491	491
475	500	73	73	73	73							3,300	3,350	499	499	499	499
						1,900	1,925	287	287	287	287	3,350	3,400	506	506	506	506
500	525	77	77	77	77	1,925	1,950	291	291	291	291						
525	550	81	81	81	81	1,950	1,975	294	294	294	294	3,400	3,450	514	514	514	514
550	575	84	84	84	84	1,975	2,000	298	298	298	298	3,450	3,500	521	521	521	521
575	600	88	88	88	88							3,500	3,550	529	529	529	529
						2,000						3,550	3,600	536	536	536	536
600	625	92	92	92	92												
625	650	96	96	96	96							3,600	3,650	544	544	544	544
650	675	99	99	99	99	2,000	2,025	302	302	302	302	3,650	3,700	551	551	551	551
675	700	103	103	103	103	2,025	2,050	306	306	306	306	3,700	3,750	559	559	559	559
						2,050	2,075	309	309	309	309	3,750	3,800	566	566	566	566
700	725	107	107	107	107	2,075	2,100	313	313	313	313						
725	750	111	111	111	111							3,800	3,850	574	574	574	574
750	775	114	114	114	114	2,100	2,125	317	317	317	317	3,850	3,900	581	581	581	581
775	800	118	118	118	118	2,125	2,150	321	321	321	321	3,900	3,950	589	589	589	589
						2,150	2,175	324	324	324	324	3,950	4,000	596	596	596	596
800	825	122	122	122	122	2,175	2,200	328	328	328	328						
825	850	126	126	126	126							4,000					
850	875	129	129	129	129	2,200	2,225	332	332	332	332						
875	900	133	133	133	133	2,225	2,250	336	336	336	336	4,000	4,050	604	604	604	604
						2,250	2,275	339	339	339	339	4,050	4,100	611	611	611	611
900	925	137	137	137	137	2,275	2,300	343	343	343	343	4,100	4,150	619	619	619	619
925	950	141	141	141	141							4,150	4,200	626	626	626	626
950	975	144	144	144	144	2,300	2,325	347	347	347	347						
975	1,000	148	148	148	148	2,325	2,350	351	351	351	351	4,200	4,250	634	634	634	634
						2,350	2,375	354	354	354	354	4,250	4,300	641	641	641	641
1,000						2,375	2,400	358	358	358	358	4,300	4,350	649	649	649	649
												4,350	4,400	656	656	656	656
1,000	1,025	152	152	152	152	2,400	2,425	362	362	362	362						
1,025	1,050	156	156	156	156	2,425	2,450	366	366	366	366	4,400	4,450	664	664	664	664
1,050	1,075	159	159	159	159	2,450	2,475	369	369	369	369	4,450	4,500	671	671	671	671
1,075	1,100	163	163	163	163	2,475	2,500	373	373	373	373	4,500	4,550	679	679	679	679
												4,550	4,600	686	686	686	686
1,100	1,125	167	167	167	167	2,500	2,525	377	377	377	377						
1,125	1,150	171	171	171	171	2,525	2,550	381	381	381	381	4,600	4,650	694	694	694	694
1,150	1,175	174	174	174	174	2,550	2,575	384	384	384	384	4,650	4,700	701	701	701	701
1,175	1,200	178	178	178	178	2,575	2,600	388	388	388	388	4,700	4,750	709	709	709	709
												4,750	4,800	716	716	716	716
1,200	1,225	182	182	182	182	2,600	2,625	392	392	392	392						
1,225	1,250	186	186	186	186	2,625	2,650	396	396	396	396	4,800	4,850	724	724	724	724
1,250	1,275	189	189	189	189	2,650	2,675	399	399	399	399	4,850	4,900	731	731	731	731
1,275	1,300	193	193	193	193	2,675	2,700	403	403	403	403	4,900	4,950	739	739	739	739
												4,950	5,000	746	746	746	746
1,300	1,325	197	197	197	197												
1,325	1,350	201	201	201	201												
1,350	1,375	204	204	204	204												
1,375	1,400	208	208	208	208												

* This column must also be used by a qualifying widow(er).

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1989 Tax Table—*Continued*

If taxable income is—		And you are—				If taxable income is—		And you are—				If taxable income is—		And you are—			
At least	But less than	Single (and 1040EZ filers)	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
5,000						**8,000**						**11,000**					
5,000	5,050	754	754	754	754	8,000	8,050	1,204	1,204	1,204	1,204	11,000	11,050	1,654	1,654	1,654	1,654
5,050	5,100	761	761	761	761	8,050	8,100	1,211	1,211	1,211	1,211	11,050	11,100	1,661	1,661	1,661	1,661
5,100	5,150	769	769	769	769	8,100	8,150	1,219	1,219	1,219	1,219	11,100	11,150	1,669	1,669	1,669	1,669
5,150	5,200	776	776	776	776	8,150	8,200	1,226	1,226	1,226	1,226	11,150	11,200	1,676	1,676	1,676	1,676
5,200	5,250	784	784	784	784	8,200	8,250	1,234	1,234	1,234	1,234	11,200	11,250	1,684	1,684	1,684	1,684
5,250	5,300	791	791	791	791	8,250	8,300	1,241	1,241	1,241	1,241	11,250	11,300	1,691	1,691	1,691	1,691
5,300	5,350	799	799	799	799	8,300	8,350	1,249	1,249	1,249	1,249	11,300	11,350	1,699	1,699	1,699	1,699
5,350	5,400	806	806	806	806	8,350	8,400	1,256	1,256	1,256	1,256	11,350	11,400	1,706	1,706	1,706	1,706
5,400	5,450	814	814	814	814	8,400	8,450	1,264	1,264	1,264	1,264	11,400	11,450	1,714	1,714	1,714	1,714
5,450	5,500	821	821	821	821	8,450	8,500	1,271	1,271	1,271	1,271	11,450	11,500	1,721	1,721	1,721	1,721
5,500	5,550	829	829	829	829	8,500	8,550	1,279	1,279	1,279	1,279	11,500	11,550	1,729	1,729	1,729	1,729
5,550	5,600	836	836	836	836	8,550	8,600	1,286	1,286	1,286	1,286	11,550	11,600	1,736	1,736	1,736	1,736
5,600	5,650	844	844	844	844	8,600	8,650	1,294	1,294	1,294	1,294	11,600	11,650	1,744	1,744	1,744	1,744
5,650	5,700	851	851	851	851	8,650	8,700	1,301	1,301	1,301	1,301	11,650	11,700	1,751	1,751	1,751	1,751
5,700	5,750	859	859	859	859	8,700	8,750	1,309	1,309	1,309	1,309	11,700	11,750	1,759	1,759	1,759	1,759
5,750	5,800	866	866	866	866	8,750	8,800	1,316	1,316	1,316	1,316	11,750	11,800	1,766	1,766	1,766	1,766
5,800	5,850	874	874	874	874	8,800	8,850	1,324	1,324	1,324	1,324	11,800	11,850	1,774	1,774	1,774	1,774
5,850	5,900	881	881	881	881	8,850	8,900	1,331	1,331	1,331	1,331	11,850	11,900	1,781	1,781	1,781	1,781
5,900	5,950	889	889	889	889	8,900	8,950	1,339	1,339	1,339	1,339	11,900	11,950	1,789	1,789	1,789	1,789
5,950	6,000	896	896	896	896	8,950	9,000	1,346	1,346	1,346	1,346	11,950	12,000	1,796	1,796	1,796	1,796
6,000						**9,000**						**12,000**					
6,000	6,050	904	904	904	904	9,000	9,050	1,354	1,354	1,354	1,354	12,000	12,050	1,804	1,804	1,804	1,804
6,050	6,100	911	911	911	911	9,050	9,100	1,361	1,361	1,361	1,361	12,050	12,100	1,811	1,811	1,811	1,811
6,100	6,150	919	919	919	919	9,100	9,150	1,369	1,369	1,369	1,369	12,100	12,150	1,819	1,819	1,819	1,819
6,150	6,200	926	926	926	926	9,150	9,200	1,376	1,376	1,376	1,376	12,150	12,200	1,826	1,826	1,826	1,826
6,200	6,250	934	934	934	934	9,200	9,250	1,384	1,384	1,384	1,384	12,200	12,250	1,834	1,834	1,834	1,834
6,250	6,300	941	941	941	941	9,250	9,300	1,391	1,391	1,391	1,391	12,250	12,300	1,841	1,841	1,841	1,841
6,300	6,350	949	949	949	949	9,300	9,350	1,399	1,399	1,399	1,399	12,300	12,350	1,849	1,849	1,849	1,849
6,350	6,400	956	956	956	956	9,350	9,400	1,406	1,406	1,406	1,406	12,350	12,400	1,856	1,856	1,856	1,856
6,400	6,450	964	964	964	964	9,400	9,450	1,414	1,414	1,414	1,414	12,400	12,450	1,864	1,864	1,864	1,864
6,450	6,500	971	971	971	971	9,450	9,500	1,421	1,421	1,421	1,421	12,450	12,500	1,871	1,871	1,871	1,871
6,500	6,550	979	979	979	979	9,500	9,550	1,429	1,429	1,429	1,429	12,500	12,550	1,879	1,879	1,879	1,879
6,550	6,600	986	986	986	986	9,550	9,600	1,436	1,436	1,436	1,436	12,550	12,600	1,886	1,886	1,886	1,886
6,600	6,650	994	994	994	994	9,600	9,650	1,444	1,444	1,444	1,444	12,600	12,650	1,894	1,894	1,894	1,894
6,650	6,700	1,001	1,001	1,001	1,001	9,650	9,700	1,451	1,451	1,451	1,451	12,650	12,700	1,901	1,901	1,901	1,901
6,700	6,750	1,009	1,009	1,009	1,009	9,700	9,750	1,459	1,459	1,459	1,459	12,700	12,750	1,909	1,909	1,909	1,909
6,750	6,800	1,016	1,016	1,016	1,016	9,750	9,800	1,466	1,466	1,466	1,466	12,750	12,800	1,916	1,916	1,916	1,916
6,800	6,850	1,024	1,024	1,024	1,024	9,800	9,850	1,474	1,474	1,474	1,474	12,800	12,850	1,924	1,924	1,924	1,924
6,850	6,900	1,031	1,031	1,031	1,031	9,850	9,900	1,481	1,481	1,481	1,481	12,850	12,900	1,931	1,931	1,931	1,931
6,900	6,950	1,039	1,039	1,039	1,039	9,900	9,950	1,489	1,489	1,489	1,489	12,900	12,950	1,939	1,939	1,939	1,939
6,950	7,000	1,046	1,046	1,046	1,046	9,950	10,000	1,496	1,496	1,496	1,496	12,950	13,000	1,946	1,946	1,946	1,946
7,000						**10,000**						**13,000**					
7,000	7,050	1,054	1,054	1,054	1,054	10,000	10,050	1,504	1,504	1,504	1,504	13,000	13,050	1,954	1,954	1,954	1,954
7,050	7,100	1,061	1,061	1,061	1,061	10,050	10,100	1,511	1,511	1,511	1,511	13,050	13,100	1,961	1,961	1,961	1,961
7,100	7,150	1,069	1,069	1,069	1,069	10,100	10,150	1,519	1,519	1,519	1,519	13,100	13,150	1,969	1,969	1,969	1,969
7,150	7,200	1,076	1,076	1,076	1,076	10,150	10,200	1,526	1,526	1,526	1,526	13,150	13,200	1,976	1,976	1,976	1,976
7,200	7,250	1,084	1,084	1,084	1,084	10,200	10,250	1,534	1,534	1,534	1,534	13,200	13,250	1,984	1,984	1,984	1,984
7,250	7,300	1,091	1,091	1,091	1,091	10,250	10,300	1,541	1,541	1,541	1,541	13,250	13,300	1,991	1,991	1,991	1,991
7,300	7,350	1,099	1,099	1,099	1,099	10,300	10,350	1,549	1,549	1,549	1,549	13,300	13,350	1,999	1,999	1,999	1,999
7,350	7,400	1,106	1,106	1,106	1,106	10,350	10,400	1,556	1,556	1,556	1,556	13,350	13,400	2,006	2,006	2,006	2,006
7,400	7,450	1,114	1,114	1,114	1,114	10,400	10,450	1,564	1,564	1,564	1,564	13,400	13,450	2,014	2,014	2,014	2,014
7,450	7,500	1,121	1,121	1,121	1,121	10,450	10,500	1,571	1,571	1,571	1,571	13,450	13,500	2,021	2,021	2,021	2,021
7,500	7,550	1,129	1,129	1,129	1,129	10,500	10,550	1,579	1,579	1,579	1,579	13,500	13,550	2,029	2,029	2,029	2,029
7,550	7,600	1,136	1,136	1,136	1,136	10,550	10,600	1,586	1,586	1,586	1,586	13,550	13,600	2,036	2,036	2,036	2,036
7,600	7,650	1,144	1,144	1,144	1,144	10,600	10,650	1,594	1,594	1,594	1,594	13,600	13,650	2,044	2,044	2,044	2,044
7,650	7,700	1,151	1,151	1,151	1,151	10,650	10,700	1,601	1,601	1,601	1,601	13,650	13,700	2,051	2,051	2,051	2,051
7,700	7,750	1,159	1,159	1,159	1,159	10,700	10,750	1,609	1,609	1,609	1,609	13,700	13,750	2,059	2,059	2,059	2,059
7,750	7,800	1,166	1,166	1,166	1,166	10,750	10,800	1,616	1,616	1,616	1,616	13,750	13,800	2,066	2,066	2,066	2,066
7,800	7,850	1,174	1,174	1,174	1,174	10,800	10,850	1,624	1,624	1,624	1,624	13,800	13,850	2,074	2,074	2,074	2,074
7,850	7,900	1,181	1,181	1,181	1,181	10,850	10,900	1,631	1,631	1,631	1,631	13,850	13,900	2,081	2,081	2,081	2,081
7,900	7,950	1,189	1,189	1,189	1,189	10,900	10,950	1,639	1,639	1,639	1,639	13,900	13,950	2,089	2,089	2,089	2,089
7,950	8,000	1,196	1,196	1,196	1,196	10,950	11,000	1,646	1,646	1,646	1,646	13,950	14,000	2,096	2,096	2,096	2,096

* This column must also be used by a qualifying widow(er).

Continued on next page

1989 Tax Table—*Continued*

If taxable income is—		And you are—				If taxable income is—		And you are—				If taxable income is—		And you are—			
At least	But less than	Single (and 1040EZ filers)	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
14,000						**17,000**						**20,000**					
14,000	14,050	2,104	2,104	2,104	2,104	17,000	17,050	2,554	2,554	2,755	2,554	20,000	20,050	3,196	3,004	3,595	3,004
14,050	14,100	2,111	2,111	2,111	2,111	17,050	17,100	2,561	2,561	2,769	2,561	20,050	20,100	3,210	3,011	3,609	3,011
14,100	14,150	2,119	2,119	2,119	2,119	17,100	17,150	2,569	2,569	2,783	2,569	20,100	20,150	3,224	3,019	3,623	3,019
14,150	14,200	2,126	2,126	2,126	2,126	17,150	17,200	2,576	2,576	2,797	2,576	20,150	20,200	3,238	3,026	3,637	3,026
14,200	14,250	2,134	2,134	2,134	2,134	17,200	17,250	2,584	2,584	2,811	2,584	20,200	20,250	3,252	3,034	3,651	3,034
14,250	14,300	2,141	2,141	2,141	2,141	17,250	17,300	2,591	2,591	2,825	2,591	20,250	20,300	3,266	3,041	3,665	3,041
14,300	14,350	2,149	2,149	2,149	2,149	17,300	17,350	2,599	2,599	2,839	2,599	20,300	20,350	3,280	3,049	3,679	3,049
14,350	14,400	2,156	2,156	2,156	2,156	17,350	17,400	2,606	2,606	2,853	2,606	20,350	20,400	3,294	3,056	3,693	3,056
14,400	14,450	2,164	2,164	2,164	2,164	17,400	17,450	2,614	2,614	2,867	2,614	20,400	20,450	3,308	3,064	3,707	3,064
14,450	14,500	2,171	2,171	2,171	2,171	17,450	17,500	2,621	2,621	2,881	2,621	20,450	20,500	3,322	3,071	3,721	3,071
14,500	14,550	2,179	2,179	2,179	2,179	17,500	17,550	2,629	2,629	2,895	2,629	20,500	20,550	3,336	3,079	3,735	3,079
14,550	14,600	2,186	2,186	2,186	2,186	17,550	17,600	2,636	2,636	2,909	2,636	20,550	20,600	3,350	3,086	3,749	3,086
14,600	14,650	2,194	2,194	2,194	2,194	17,600	17,650	2,644	2,644	2,923	2,644	20,600	20,650	3,364	3,094	3,763	3,094
14,650	14,700	2,201	2,201	2,201	2,201	17,650	17,700	2,651	2,651	2,937	2,651	20,650	20,700	3,378	3,101	3,777	3,101
14,700	14,750	2,209	2,209	2,209	2,209	17,700	17,750	2,659	2,659	2,951	2,659	20,700	20,750	3,392	3,109	3,791	3,109
14,750	14,800	2,216	2,216	2,216	2,216	17,750	17,800	2,666	2,666	2,965	2,666	20,750	20,800	3,406	3,116	3,805	3,116
14,800	14,850	2,224	2,224	2,224	2,224	17,800	17,850	2,674	2,674	2,979	2,674	20,800	20,850	3,420	3,124	3,819	3,124
14,850	14,900	2,231	2,231	2,231	2,231	17,850	17,900	2,681	2,681	2,993	2,681	20,850	20,900	3,434	3,131	3,833	3,131
14,900	14,950	2,239	2,239	2,239	2,239	17,900	17,950	2,689	2,689	3,007	2,689	20,900	20,950	3,448	3,139	3,847	3,139
14,950	15,000	2,246	2,246	2,246	2,246	17,950	18,000	2,696	2,696	3,021	2,696	20,950	21,000	3,462	3,146	3,861	3,146
15,000						**18,000**						**21,000**					
15,000	15,050	2,254	2,254	2,254	2,254	18,000	18,050	2,704	2,704	3,035	2,704	21,000	21,050	3,476	3,154	3,875	3,154
15,050	15,100	2,261	2,261	2,261	2,261	18,050	18,100	2,711	2,711	3,049	2,711	21,050	21,100	3,490	3,161	3,889	3,161
15,100	15,150	2,269	2,269	2,269	2,269	18,100	18,150	2,719	2,719	3,063	2,719	21,100	21,150	3,504	3,169	3,903	3,169
15,150	15,200	2,276	2,276	2,276	2,276	18,150	18,200	2,726	2,726	3,077	2,726	21,150	21,200	3,518	3,176	3,917	3,176
15,200	15,250	2,284	2,284	2,284	2,284	18,200	18,250	2,734	2,734	3,091	2,734	21,200	21,250	3,532	3,184	3,931	3,184
15,250	15,300	2,291	2,291	2,291	2,291	18,250	18,300	2,741	2,741	3,105	2,741	21,250	21,300	3,546	3,191	3,945	3,191
15,300	15,350	2,299	2,299	2,299	2,299	18,300	18,350	2,749	2,749	3,119	2,749	21,300	21,350	3,560	3,199	3,959	3,199
15,350	15,400	2,306	2,306	2,306	2,306	18,350	18,400	2,756	2,756	3,133	2,756	21,350	21,400	3,574	3,206	3,973	3,206
15,400	15,450	2,314	2,314	2,314	2,314	18,400	18,450	2,764	2,764	3,147	2,764	21,400	21,450	3,588	3,214	3,987	3,214
15,450	15,500	2,321	2,321	2,321	2,321	18,450	18,500	2,771	2,771	3,161	2,771	21,450	21,500	3,602	3,221	4,001	3,221
15,500	15,550	2,329	2,329	2,335	2,329	18,500	18,550	2,779	2,779	3,175	2,779	21,500	21,550	3,616	3,229	4,015	3,229
15,550	15,600	2,336	2,336	2,349	2,336	18,550	18,600	2,790	2,786	3,189	2,786	21,550	21,600	3,630	3,236	4,029	3,236
15,600	15,650	2,344	2,344	2,363	2,344	18,600	18,650	2,804	2,794	3,203	2,794	21,600	21,650	3,644	3,244	4,043	3,244
15,650	15,700	2,351	2,351	2,377	2,351	18,650	18,700	2,818	2,801	3,217	2,801	21,650	21,700	3,658	3,251	4,057	3,251
15,700	15,750	2,359	2,359	2,391	2,359	18,700	18,750	2,832	2,809	3,231	2,809	21,700	21,750	3,672	3,259	4,071	3,259
15,750	15,800	2,366	2,366	2,405	2,366	18,750	18,800	2,846	2,816	3,245	2,816	21,750	21,800	3,686	3,266	4,085	3,266
15,800	15,850	2,374	2,374	2,419	2,374	18,800	18,850	2,860	2,824	3,259	2,824	21,800	21,850	3,700	3,274	4,099	3,274
15,850	15,900	2,381	2,381	2,433	2,381	18,850	18,900	2,874	2,831	3,273	2,831	21,850	21,900	3,714	3,281	4,113	3,281
15,900	15,950	2,389	2,389	2,447	2,389	18,900	18,950	2,888	2,839	3,287	2,839	21,900	21,950	3,728	3,289	4,127	3,289
15,950	16,000	2,396	2,396	2,461	2,396	18,950	19,000	2,902	2,846	3,301	2,846	21,950	22,000	3,742	3,296	4,141	3,296
16,000						**19,000**						**22,000**					
16,000	16,050	2,404	2,404	2,475	2,404	19,000	19,050	2,916	2,854	3,315	2,854	22,000	22,050	3,756	3,304	4,155	3,304
16,050	16,100	2,411	2,411	2,489	2,411	19,050	19,100	2,930	2,861	3,329	2,861	22,050	22,100	3,770	3,311	4,169	3,311
16,100	16,150	2,419	2,419	2,503	2,419	19,100	19,150	2,944	2,869	3,343	2,869	22,100	22,150	3,784	3,319	4,183	3,319
16,150	16,200	2,426	2,426	2,517	2,426	19,150	19,200	2,958	2,876	3,357	2,876	22,150	22,200	3,798	3,326	4,197	3,326
16,200	16,250	2,434	2,434	2,531	2,434	19,200	19,250	2,972	2,884	3,371	2,884	22,200	22,250	3,812	3,334	4,211	3,334
16,250	16,300	2,441	2,441	2,545	2,441	19,250	19,300	2,986	2,891	3,385	2,891	22,250	22,300	3,826	3,341	4,225	3,341
16,300	16,350	2,449	2,449	2,559	2,449	19,300	19,350	3,000	2,899	3,399	2,899	22,300	22,350	3,840	3,349	4,239	3,349
16,350	16,400	2,456	2,456	2,573	2,456	19,350	19,400	3,014	2,906	3,413	2,906	22,350	22,400	3,854	3,356	4,253	3,356
16,400	16,450	2,464	2,464	2,587	2,464	19,400	19,450	3,028	2,914	3,427	2,914	22,400	22,450	3,868	3,364	4,267	3,364
16,450	16,500	2,471	2,471	2,601	2,471	19,450	19,500	3,042	2,921	3,441	2,921	22,450	22,500	3,882	3,371	4,281	3,371
16,500	16,550	2,479	2,479	2,615	2,479	19,500	19,550	3,056	2,929	3,455	2,929	22,500	22,550	3,896	3,379	4,295	3,379
16,550	16,600	2,486	2,486	2,629	2,486	19,550	19,600	3,070	2,936	3,469	2,936	22,550	22,600	3,910	3,386	4,309	3,386
16,600	16,650	2,494	2,494	2,643	2,494	19,600	19,650	3,084	2,944	3,483	2,944	22,600	22,650	3,924	3,394	4,323	3,394
16,650	16,700	2,501	2,501	2,657	2,501	19,650	19,700	3,098	2,951	3,497	2,951	22,650	22,700	3,938	3,401	4,337	3,401
16,700	16,750	2,509	2,509	2,671	2,509	19,700	19,750	3,112	2,959	3,511	2,959	22,700	22,750	3,952	3,409	4,351	3,409
16,750	16,800	2,516	2,516	2,685	2,516	19,750	19,800	3,126	2,966	3,525	2,966	22,750	22,800	3,966	3,416	4,365	3,416
16,800	16,850	2,524	2,524	2,699	2,524	19,800	19,850	3,140	2,974	3,539	2,974	22,800	22,850	3,980	3,424	4,379	3,424
16,850	16,900	2,531	2,531	2,713	2,531	19,850	19,900	3,154	2,981	3,553	2,981	22,850	22,900	3,994	3,431	4,393	3,431
16,900	16,950	2,539	2,539	2,727	2,539	19,900	19,950	3,168	2,989	3,567	2,989	22,900	22,950	4,008	3,439	4,407	3,439
16,950	17,000	2,546	2,546	2,741	2,546	19,950	20,000	3,182	2,996	3,581	2,996	22,950	23,000	4,022	3,446	4,421	3,446

* This column must also be used by a qualifying widow(er).

Continued on next page

1989 Tax Table—*Continued*

If taxable income is—		And you are—				If taxable income is—		And you are—				If taxable income is—		And you are—			
At least	But less than	Single (and 1040EZ filers)	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
23,000						**26,000**						**29,000**					
23,000	23,050	4,036	3,454	4,435	3,454	26,000	26,050	4,876	3,904	5,275	4,057	29,000	29,050	5,716	4,354	6,115	4,897
23,050	23,100	4,050	3,461	4,449	3,461	26,050	26,100	4,890	3,911	5,289	4,071	29,050	29,100	5,730	4,361	6,129	4,911
23,100	23,150	4,064	3,469	4,463	3,469	26,100	26,150	4,904	3,919	5,303	4,085	29,100	29,150	5,744	4,369	6,143	4,925
23,150	23,200	4,078	3,476	4,477	3,476	26,150	26,200	4,918	3,926	5,317	4,099	29,150	29,200	5,758	4,376	6,157	4,939
23,200	23,250	4,092	3,484	4,491	3,484	26,200	26,250	4,932	3,934	5,331	4,113	29,200	29,250	5,772	4,384	6,171	4,953
23,250	23,300	4,106	3,491	4,505	3,491	26,250	26,300	4,946	3,941	5,345	4,127	29,250	29,300	5,786	4,391	6,185	4,967
23,300	23,350	4,120	3,499	4,519	3,499	26,300	26,350	4,960	3,949	5,359	4,141	29,300	29,350	5,800	4,399	6,199	4,981
23,350	23,400	4,134	3,506	4,533	3,506	26,350	26,400	4,974	3,956	5,373	4,155	29,350	29,400	5,814	4,406	6,213	4,995
23,400	23,450	4,148	3,514	4,547	3,514	26,400	26,450	4,988	3,964	5,387	4,169	29,400	29,450	5,828	4,414	6,227	5,009
23,450	23,500	4,162	3,521	4,561	3,521	26,450	26,500	5,002	3,971	5,401	4,183	29,450	29,500	5,842	4,421	6,241	5,023
23,500	23,550	4,176	3,529	4,575	3,529	26,500	26,550	5,016	3,979	5,415	4,197	29,500	29,550	5,856	4,429	6,255	5,037
23,550	23,600	4,190	3,536	4,589	3,536	26,550	26,600	5,030	3,986	5,429	4,211	29,550	29,600	5,870	4,436	6,269	5,051
23,600	23,650	4,204	3,544	4,603	3,544	26,600	26,650	5,044	3,994	5,443	4,225	29,600	29,650	5,884	4,444	6,283	5,065
23,650	23,700	4,218	3,551	4,617	3,551	26,650	26,700	5,058	4,001	5,457	4,239	29,650	29,700	5,898	4,451	6,297	5,079
23,700	23,750	4,232	3,559	4,631	3,559	26,700	26,750	5,072	4,009	5,471	4,253	29,700	29,750	5,912	4,459	6,311	5,093
23,750	23,800	4,246	3,566	4,645	3,566	26,750	26,800	5,086	4,016	5,485	4,267	29,750	29,800	5,926	4,466	6,325	5,107
23,800	23,850	4,260	3,574	4,659	3,574	26,800	26,850	5,100	4,024	5,499	4,281	29,800	29,850	5,940	4,474	6,339	5,121
23,850	23,900	4,274	3,581	4,673	3,581	26,850	26,900	5,114	4,031	5,513	4,295	29,850	29,900	5,954	4,481	6,353	5,135
23,900	23,950	4,288	3,589	4,687	3,589	26,900	26,950	5,128	4,039	5,527	4,309	29,900	29,950	5,968	4,489	6,367	5,149
23,950	24,000	4,302	3,596	4,701	3,596	26,950	27,000	5,142	4,046	5,541	4,323	29,950	30,000	5,982	4,496	6,381	5,163
24,000						**27,000**						**30,000**					
24,000	24,050	4,316	3,604	4,715	3,604	27,000	27,050	5,156	4,054	5,555	4,337	30,000	30,050	5,996	4,504	6,395	5,177
24,050	24,100	4,330	3,611	4,729	3,611	27,050	27,100	5,170	4,061	5,569	4,351	30,050	30,100	6,010	4,511	6,409	5,191
24,100	24,150	4,344	3,619	4,743	3,619	27,100	27,150	5,184	4,069	5,583	4,365	30,100	30,150	6,024	4,519	6,423	5,205
24,150	24,200	4,358	3,626	4,757	3,626	27,150	27,200	5,198	4,076	5,597	4,379	30,150	30,200	6,038	4,526	6,437	5,219
24,200	24,250	4,372	3,634	4,771	3,634	27,200	27,250	5,212	4,084	5,611	4,393	30,200	30,250	6,052	4,534	6,451	5,233
24,250	24,300	4,386	3,641	4,785	3,641	27,250	27,300	5,226	4,091	5,625	4,407	30,250	30,300	6,066	4,541	6,465	5,247
24,300	24,350	4,400	3,649	4,799	3,649	27,300	27,350	5,240	4,099	5,639	4,421	30,300	30,350	6,080	4,549	6,479	5,261
24,350	24,400	4,414	3,656	4,813	3,656	27,350	27,400	5,254	4,106	5,653	4,435	30,350	30,400	6,094	4,556	6,493	5,275
24,400	24,450	4,428	3,664	4,827	3,664	27,400	27,450	5,268	4,114	5,667	4,449	30,400	30,450	6,108	4,564	6,507	5,289
24,450	24,500	4,442	3,671	4,841	3,671	27,450	27,500	5,282	4,121	5,681	4,463	30,450	30,500	6,122	4,571	6,521	5,303
24,500	24,550	4,456	3,679	4,855	3,679	27,500	27,550	5,296	4,129	5,695	4,477	30,500	30,550	6,136	4,579	6,535	5,317
24,550	24,600	4,470	3,686	4,869	3,686	27,550	27,600	5,310	4,136	5,709	4,491	30,550	30,600	6,150	4,586	6,549	5,331
24,600	24,650	4,484	3,694	4,883	3,694	27,600	27,650	5,324	4,144	5,723	4,505	30,600	30,650	6,164	4,594	6,563	5,345
24,650	24,700	4,498	3,701	4,897	3,701	27,650	27,700	5,338	4,151	5,737	4,519	30,650	30,700	6,178	4,601	6,577	5,359
24,700	24,750	4,512	3,709	4,911	3,709	27,700	27,750	5,352	4,159	5,751	4,533	30,700	30,750	6,192	4,609	6,591	5,373
24,750	24,800	4,526	3,716	4,925	3,716	27,750	27,800	5,366	4,166	5,765	4,547	30,750	30,800	6,206	4,616	6,605	5,387
24,800	24,850	4,540	3,724	4,939	3,724	27,800	27,850	5,380	4,174	5,779	4,561	30,800	30,850	6,220	4,624	6,619	5,401
24,850	24,900	4,554	3,731	4,953	3,735	27,850	27,900	5,394	4,181	5,793	4,575	30,850	30,900	6,234	4,631	6,633	5,415
24,900	24,950	4,568	3,739	4,967	3,749	27,900	27,950	5,408	4,189	5,807	4,589	30,900	30,950	6,248	4,639	6,647	5,429
24,950	25,000	4,582	3,746	4,981	3,763	27,950	28,000	5,422	4,196	5,821	4,603	30,950	31,000	6,262	4,650	6,661	5,443
25,000						**28,000**						**31,000**					
25,000	25,050	4,596	3,754	4,995	3,777	28,000	28,050	5,436	4,204	5,835	4,617	31,000	31,050	6,276	4,664	6,675	5,457
25,050	25,100	4,610	3,761	5,009	3,791	28,050	28,100	5,450	4,211	5,849	4,631	31,050	31,100	6,290	4,678	6,689	5,471
25,100	25,150	4,624	3,769	5,023	3,805	28,100	28,150	5,464	4,219	5,863	4,645	31,100	31,150	6,304	4,692	6,703	5,485
25,150	25,200	4,638	3,776	5,037	3,819	28,150	28,200	5,478	4,226	5,877	4,659	31,150	31,200	6,318	4,706	6,717	5,499
25,200	25,250	4,652	3,784	5,051	3,833	28,200	28,250	5,492	4,234	5,891	4,673	31,200	31,250	6,332	4,720	6,731	5,513
25,250	25,300	4,666	3,791	5,065	3,847	28,250	28,300	5,506	4,241	5,905	4,687	31,250	31,300	6,346	4,734	6,745	5,527
25,300	25,350	4,680	3,799	5,079	3,861	28,300	28,350	5,520	4,249	5,919	4,701	31,300	31,350	6,360	4,748	6,759	5,541
25,350	25,400	4,694	3,806	5,093	3,875	28,350	28,400	5,534	4,256	5,933	4,715	31,350	31,400	6,374	4,762	6,773	5,555
25,400	25,450	4,708	3,814	5,107	3,889	28,400	28,450	5,548	4,264	5,947	4,729	31,400	31,450	6,388	4,776	6,787	5,569
25,450	25,500	4,722	3,821	5,121	3,903	28,450	28,500	5,562	4,271	5,961	4,743	31,450	31,500	6,402	4,790	6,801	5,583
25,500	25,550	4,736	3,829	5,135	3,917	28,500	28,550	5,576	4,279	5,975	4,757	31,500	31,550	6,416	4,804	6,815	5,597
25,550	25,600	4,750	3,836	5,149	3,931	28,550	28,600	5,590	4,286	5,989	4,771	31,550	31,600	6,430	4,818	6,829	5,611
25,600	25,650	4,764	3,844	5,163	3,945	28,600	28,650	5,604	4,294	6,003	4,785	31,600	31,650	6,444	4,832	6,843	5,625
25,650	25,700	4,778	3,851	5,177	3,959	28,650	28,700	5,618	4,301	6,017	4,799	31,650	31,700	6,458	4,846	6,857	5,639
25,700	25,750	4,792	3,859	5,191	3,973	28,700	28,750	5,632	4,309	6,031	4,813	31,700	31,750	6,472	4,860	6,871	5,653
25,750	25,800	4,806	3,866	5,205	3,987	28,750	28,800	5,646	4,316	6,045	4,827	31,750	31,800	6,486	4,874	6,885	5,667
25,800	25,850	4,820	3,874	5,219	4,001	28,800	28,850	5,660	4,324	6,059	4,841	31,800	31,850	6,500	4,888	6,899	5,681
25,850	25,900	4,834	3,881	5,233	4,015	28,850	28,900	5,674	4,331	6,073	4,855	31,850	31,900	6,514	4,902	6,913	5,695
25,900	25,950	4,848	3,889	5,247	4,029	28,900	28,950	5,688	4,339	6,087	4,869	31,900	31,950	6,528	4,916	6,927	5,709
25,950	26,000	4,862	3,896	5,261	4,043	28,950	29,000	5,702	4,346	6,101	4,883	31,950	32,000	6,542	4,930	6,941	5,723

* This column must also be used by a qualifying widow(er).

Continued on next page

1989 Tax Table—*Continued*

If taxable income is —		And you are—				If taxable income is —		And you are—				If taxable income is —		And you are—			
At least	But less than	Single (and 1040EZ filers)	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
32,000						**35,000**						**38,000**					
32,000	32,050	6,556	4,944	6,955	5,737	35,000	35,050	7,396	5,784	7,795	6,577	38,000	38,050	8,236	6,624	8,665	7,417
32,050	32,100	6,570	4,958	6,969	5,751	35,050	35,100	7,410	5,798	7,809	6,591	38,050	38,100	8,250	6,638	8,682	7,431
32,100	32,150	6,584	4,972	6,983	5,765	35,100	35,150	7,424	5,812	7,823	6,605	38,100	38,150	8,264	6,652	8,698	7,445
32,150	32,200	6,598	4,986	6,997	5,779	35,150	35,200	7,438	5,826	7,837	6,619	38,150	38,200	8,278	6,666	8,715	7,459
32,200	32,250	6,612	5,000	7,011	5,793	35,200	35,250	7,452	5,840	7,851	6,633	38,200	38,250	8,292	6,680	8,731	7,473
32,250	32,300	6,626	5,014	7,025	5,807	35,250	35,300	7,466	5,854	7,865	6,647	38,250	38,300	8,306	6,694	8,748	7,487
32,300	32,350	6,640	5,028	7,039	5,821	35,300	35,350	7,480	5,868	7,879	6,661	38,300	38,350	8,320	6,708	8,764	7,501
32,350	32,400	6,654	5,042	7,053	5,835	35,350	35,400	7,494	5,882	7,893	6,675	38,350	38,400	8,334	6,722	8,781	7,515
32,400	32,450	6,668	5,056	7,067	5,849	35,400	35,450	7,508	5,896	7,907	6,689	38,400	38,450	8,348	6,736	8,797	7,529
32,450	32,500	6,682	5,070	7,081	5,863	35,450	35,500	7,522	5,910	7,921	6,703	38,450	38,500	8,362	6,750	8,814	7,543
32,500	32,550	6,696	5,084	7,095	5,877	35,500	35,550	7,536	5,924	7,935	6,717	38,500	38,550	8,376	6,764	8,830	7,557
32,550	32,600	6,710	5,098	7,109	5,891	35,550	35,600	7,550	5,938	7,949	6,731	38,550	38,600	8,390	6,778	8,847	7,571
32,600	32,650	6,724	5,112	7,123	5,905	35,600	35,650	7,564	5,952	7,963	6,745	38,600	38,650	8,404	6,792	8,863	7,585
32,650	32,700	6,738	5,126	7,137	5,919	35,650	35,700	7,578	5,966	7,977	6,759	38,650	38,700	8,418	6,806	8,880	7,599
32,700	32,750	6,752	5,140	7,151	5,933	35,700	35,750	7,592	5,980	7,991	6,773	38,700	38,750	8,432	6,820	8,896	7,613
32,750	32,800	6,766	5,154	7,165	5,947	35,750	35,800	7,606	5,994	8,005	6,787	38,750	38,800	8,446	6,834	8,913	7,627
32,800	32,850	6,780	5,168	7,179	5,961	35,800	35,850	7,620	6,008	8,019	6,801	38,800	38,850	8,460	6,848	8,929	7,641
32,850	32,900	6,794	5,182	7,193	5,975	35,850	35,900	7,634	6,022	8,033	6,815	38,850	38,900	8,474	6,862	8,946	7,655
32,900	32,950	6,808	5,196	7,207	5,989	35,900	35,950	7,648	6,036	8,047	6,829	38,900	38,950	8,488	6,876	8,962	7,669
32,950	33,000	6,822	5,210	7,221	6,003	35,950	36,000	7,662	6,050	8,061	6,843	38,950	39,000	8,502	6,890	8,979	7,683
33,000						**36,000**						**39,000**					
33,000	33,050	6,836	5,224	7,235	6,017	36,000	36,050	7,676	6,064	8,075	6,857	39,000	39,050	8,516	6,904	8,995	7,697
33,050	33,100	6,850	5,238	7,249	6,031	36,050	36,100	7,690	6,078	8,089	6,871	39,050	39,100	8,530	6,918	9,012	7,711
33,100	33,150	6,864	5,252	7,263	6,045	36,100	36,150	7,704	6,092	8,103	6,885	39,100	39,150	8,544	6,932	9,028	7,725
33,150	33,200	6,878	5,266	7,277	6,059	36,150	36,200	7,718	6,106	8,117	6,899	39,150	39,200	8,558	6,946	9,045	7,739
33,200	33,250	6,892	5,280	7,291	6,073	36,200	36,250	7,732	6,120	8,131	6,913	39,200	39,250	8,572	6,960	9,061	7,753
33,250	33,300	6,906	5,294	7,305	6,087	36,250	36,300	7,746	6,134	8,145	6,927	39,250	39,300	8,586	6,974	9,078	7,767
33,300	33,350	6,920	5,308	7,319	6,101	36,300	36,350	7,760	6,148	8,159	6,941	39,300	39,350	8,600	6,988	9,094	7,781
33,350	33,400	6,934	5,322	7,333	6,115	36,350	36,400	7,774	6,162	8,173	6,955	39,350	39,400	8,614	7,002	9,111	7,795
33,400	33,450	6,948	5,336	7,347	6,129	36,400	36,450	7,788	6,176	8,187	6,969	39,400	39,450	8,628	7,016	9,127	7,809
33,450	33,500	6,962	5,350	7,361	6,143	36,450	36,500	7,802	6,190	8,201	6,983	39,450	39,500	8,642	7,030	9,144	7,823
33,500	33,550	6,976	5,364	7,375	6,157	36,500	36,550	7,816	6,204	8,215	6,997	39,500	39,550	8,656	7,044	9,160	7,837
33,550	33,600	6,990	5,378	7,389	6,171	36,550	36,600	7,830	6,218	8,229	7,011	39,550	39,600	8,670	7,058	9,177	7,851
33,600	33,650	7,004	5,392	7,403	6,185	36,600	36,650	7,844	6,232	8,243	7,025	39,600	39,650	8,684	7,072	9,193	7,865
33,650	33,700	7,018	5,406	7,417	6,199	36,650	36,700	7,858	6,246	8,257	7,039	39,650	39,700	8,698	7,086	9,210	7,879
33,700	33,750	7,032	5,420	7,431	6,213	36,700	36,750	7,872	6,260	8,271	7,053	39,700	39,750	8,712	7,100	9,226	7,893
33,750	33,800	7,046	5,434	7,445	6,227	36,750	36,800	7,886	6,274	8,285	7,067	39,750	39,800	8,726	7,114	9,243	7,907
33,800	33,850	7,060	5,448	7,459	6,241	36,800	36,850	7,900	6,288	8,299	7,081	39,800	39,850	8,740	7,128	9,259	7,921
33,850	33,900	7,074	5,462	7,473	6,255	36,850	36,900	7,914	6,302	8,313	7,095	39,850	39,900	8,754	7,142	9,276	7,935
33,900	33,950	7,088	5,476	7,487	6,269	36,900	36,950	7,928	6,316	8,327	7,109	39,900	39,950	8,768	7,156	9,292	7,949
33,950	34,000	7,102	5,490	7,501	6,283	36,950	37,000	7,942	6,330	8,341	7,123	39,950	40,000	8,782	7,170	9,309	7,963
34,000						**37,000**						**40,000**					
34,000	34,050	7,116	5,504	7,515	6,297	37,000	37,050	7,956	6,344	8,355	7,137	40,000	40,050	8,796	7,184	9,325	7,977
34,050	34,100	7,130	5,518	7,529	6,311	37,050	37,100	7,970	6,358	8,369	7,151	40,050	40,100	8,810	7,198	9,342	7,991
34,100	34,150	7,144	5,532	7,543	6,325	37,100	37,150	7,984	6,372	8,383	7,165	40,100	40,150	8,824	7,212	9,358	8,005
34,150	34,200	7,158	5,546	7,557	6,339	37,150	37,200	7,998	6,386	8,397	7,179	40,150	40,200	8,838	7,226	9,375	8,019
34,200	34,250	7,172	5,560	7,571	6,353	37,200	37,250	8,012	6,400	8,411	7,193	40,200	40,250	8,852	7,240	9,391	8,033
34,250	34,300	7,186	5,574	7,585	6,367	37,250	37,300	8,026	6,414	8,425	7,207	40,250	40,300	8,866	7,254	9,408	8,047
34,300	34,350	7,200	5,588	7,599	6,381	37,300	37,350	8,040	6,428	8,439	7,221	40,300	40,350	8,880	7,268	9,424	8,061
34,350	34,400	7,214	5,602	7,613	6,395	37,350	37,400	8,054	6,442	8,453	7,235	40,350	40,400	8,894	7,282	9,441	8,075
34,400	34,450	7,228	5,616	7,627	6,409	37,400	37,450	8,068	6,456	8,467	7,249	40,400	40,450	8,908	7,296	9,457	8,089
34,450	34,500	7,242	5,630	7,641	6,423	37,450	37,500	8,082	6,470	8,484	7,263	40,450	40,500	8,922	7,310	9,474	8,103
34,500	34,550	7,256	5,644	7,655	6,437	37,500	37,550	8,096	6,484	8,500	7,277	40,500	40,550	8,936	7,324	9,490	8,117
34,550	34,600	7,270	5,658	7,669	6,451	37,550	37,600	8,110	6,498	8,517	7,291	40,550	40,600	8,950	7,338	9,507	8,131
34,600	34,650	7,284	5,672	7,683	6,465	37,600	37,650	8,124	6,512	8,533	7,305	40,600	40,650	8,964	7,352	9,523	8,145
34,650	34,700	7,298	5,686	7,697	6,479	37,650	37,700	8,138	6,526	8,550	7,319	40,650	40,700	8,978	7,366	9,540	8,159
34,700	34,750	7,312	5,700	7,711	6,493	37,700	37,750	8,152	6,540	8,566	7,333	40,700	40,750	8,992	7,380	9,556	8,173
34,750	34,800	7,326	5,714	7,725	6,507	37,750	37,800	8,166	6,554	8,583	7,347	40,750	40,800	9,006	7,394	9,573	8,187
34,800	34,850	7,340	5,728	7,739	6,521	37,800	37,850	8,180	6,568	8,599	7,361	40,800	40,850	9,020	7,408	9,589	8,201
34,850	34,900	7,354	5,742	7,753	6,535	37,850	37,900	8,194	6,582	8,616	7,375	40,850	40,900	9,034	7,422	9,606	8,215
34,900	34,950	7,368	5,756	7,767	6,549	37,900	37,950	8,208	6,596	8,632	7,389	40,900	40,950	9,048	7,436	9,622	8,229
34,950	35,000	7,382	5,770	7,781	6,563	37,950	38,000	8,222	6,610	8,649	7,403	40,950	41,000	9,062	7,450	9,639	8,243

* This column must also be used by a qualifying widow(er).

Continued on next page

1989 Tax Table—*Continued*

If taxable income is—		And you are—				If taxable income is—		And you are—				If taxable income is—		And you are—			
At least	But less than	Single (and 1040EZ filers)	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
41,000						**44,000**						**47,000**					
41,000	**41,050**	9,076	7,464	9,655	8,257	**44,000**	**44,050**	9,916	8,304	10,645	9,097	**47,000**	**47,050**	10,862	9,144	11,635	9,937
41,050	**41,100**	9,090	7,478	9,672	8,271	**44,050**	**44,100**	9,930	8,318	10,662	9,111	**47,050**	**47,100**	10,878	9,158	11,652	9,951
41,100	**41,150**	9,104	7,492	9,688	8,285	**44,100**	**44,150**	9,944	8,332	10,678	9,125	**47,100**	**47,150**	10,895	9,172	11,668	9,965
41,150	**41,200**	9,118	7,506	9,705	8,299	**44,150**	**44,200**	9,958	8,346	10,695	9,139	**47,150**	**47,200**	10,911	9,186	11,685	9,979
41,200	**41,250**	9,132	7,520	9,721	8,313	**44,200**	**44,250**	9,972	8,360	10,711	9,153	**47,200**	**47,250**	10,928	9,200	11,701	9,993
41,250	**41,300**	9,146	7,534	9,738	8,327	**44,250**	**44,300**	9,986	8,374	10,728	9,167	**47,250**	**47,300**	10,944	9,214	11,718	10,007
41,300	**41,350**	9,160	7,548	9,754	8,341	**44,300**	**44,350**	10,000	8,388	10,744	9,181	**47,300**	**47,350**	10,961	9,228	11,734	10,021
41,350	**41,400**	9,174	7,562	9,771	8,355	**44,350**	**44,400**	10,014	8,402	10,761	9,195	**47,350**	**47,400**	10,977	9,242	11,751	10,035
41,400	**41,450**	9,188	7,576	9,787	8,369	**44,400**	**44,450**	10,028	8,416	10,777	9,209	**47,400**	**47,450**	10,994	9,256	11,767	10,049
41,450	**41,500**	9,202	7,590	9,804	8,383	**44,450**	**44,500**	10,042	8,430	10,794	9,223	**47,450**	**47,500**	11,010	9,270	11,784	10,063
41,500	**41,550**	9,216	7,604	9,820	8,397	**44,500**	**44,550**	10,056	8,444	10,810	9,237	**47,500**	**47,550**	11,027	9,284	11,800	10,077
41,550	**41,600**	9,230	7,618	9,837	8,411	**44,550**	**44,600**	10,070	8,458	10,827	9,251	**47,550**	**47,600**	11,043	9,298	11,817	10,091
41,600	**41,650**	9,244	7,632	9,853	8,425	**44,600**	**44,650**	10,084	8,472	10,843	9,265	**47,600**	**47,650**	11,060	9,312	11,833	10,105
41,650	**41,700**	9,258	7,646	9,870	8,439	**44,650**	**44,700**	10,098	8,486	10,860	9,279	**47,650**	**47,700**	11,076	9,326	11,850	10,119
41,700	**41,750**	9,272	7,660	9,886	8,453	**44,700**	**44,750**	10,112	8,500	10,876	9,293	**47,700**	**47,750**	11,093	9,340	11,866	10,133
41,750	**41,800**	9,286	7,674	9,903	8,467	**44,750**	**44,800**	10,126	8,514	10,893	9,307	**47,750**	**47,800**	11,109	9,354	11,883	10,147
41,800	**41,850**	9,300	7,688	9,919	8,481	**44,800**	**44,850**	10,140	8,528	10,909	9,321	**47,800**	**47,850**	11,126	9,368	11,899	10,161
41,850	**41,900**	9,314	7,702	9,936	8,495	**44,850**	**44,900**	10,154	8,542	10,926	9,335	**47,850**	**47,900**	11,142	9,382	11,916	10,175
41,900	**41,950**	9,328	7,716	9,952	8,509	**44,900**	**44,950**	10,169	8,556	10,942	9,349	**47,900**	**47,950**	11,159	9,396	11,932	10,189
41,950	**42,000**	9,342	7,730	9,969	8,523	**44,950**	**45,000**	10,185	8,570	10,959	9,363	**47,950**	**48,000**	11,175	9,410	11,949	10,203
42,000						**45,000**						**48,000**					
42,000	**42,050**	9,356	7,744	9,985	8,537	**45,000**	**45,050**	10,202	8,584	10,975	9,377	**48,000**	**48,050**	11,192	9,424	11,965	10,217
42,050	**42,100**	9,370	7,758	10,002	8,551	**45,050**	**45,100**	10,218	8,598	10,992	9,391	**48,050**	**48,100**	11,208	9,438	11,982	10,231
42,100	**42,150**	9,384	7,772	10,018	8,565	**45,100**	**45,150**	10,235	8,612	11,008	9,405	**48,100**	**48,150**	11,225	9,452	11,998	10,245
42,150	**42,200**	9,398	7,786	10,035	8,579	**45,150**	**45,200**	10,251	8,626	11,025	9,419	**48,150**	**48,200**	11,241	9,466	12,015	10,259
42,200	**42,250**	9,412	7,800	10,051	8,593	**45,200**	**45,250**	10,268	8,640	11,041	9,433	**48,200**	**48,250**	11,258	9,480	12,031	10,273
42,250	**42,300**	9,426	7,814	10,068	8,607	**45,250**	**45,300**	10,284	8,654	11,058	9,447	**48,250**	**48,300**	11,274	9,494	12,048	10,287
42,300	**42,350**	9,440	7,828	10,084	8,621	**45,300**	**45,350**	10,301	8,668	11,074	9,461	**48,300**	**48,350**	11,291	9,508	12,064	10,301
42,350	**42,400**	9,454	7,842	10,101	8,635	**45,350**	**45,400**	10,317	8,682	11,091	9,475	**48,350**	**48,400**	11,307	9,522	12,081	10,315
42,400	**42,450**	9,468	7,856	10,117	8,649	**45,400**	**45,450**	10,334	8,696	11,107	9,489	**48,400**	**48,450**	11,324	9,536	12,097	10,329
42,450	**42,500**	9,482	7,870	10,134	8,663	**45,450**	**45,500**	10,350	8,710	11,124	9,503	**48,450**	**48,500**	11,340	9,550	12,114	10,343
42,500	**42,550**	9,496	7,884	10,150	8,677	**45,500**	**45,550**	10,367	8,724	11,140	9,517	**48,500**	**48,550**	11,357	9,564	12,130	10,357
42,550	**42,600**	9,510	7,898	10,167	8,691	**45,550**	**45,600**	10,383	8,738	11,157	9,531	**48,550**	**48,600**	11,373	9,578	12,147	10,371
42,600	**42,650**	9,524	7,912	10,183	8,705	**45,600**	**45,650**	10,400	8,752	11,173	9,545	**48,600**	**48,650**	11,390	9,592	12,163	10,385
42,650	**42,700**	9,538	7,926	10,200	8,719	**45,650**	**45,700**	10,416	8,766	11,190	9,559	**48,650**	**48,700**	11,406	9,606	12,180	10,399
42,700	**42,750**	9,552	7,940	10,216	8,733	**45,700**	**45,750**	10,433	8,780	11,206	9,573	**48,700**	**48,750**	11,423	9,620	12,196	10,413
42,750	**42,800**	9,566	7,954	10,233	8,747	**45,750**	**45,800**	10,449	8,794	11,223	9,587	**48,750**	**48,800**	11,439	9,634	12,213	10,427
42,800	**42,850**	9,580	7,968	10,249	8,761	**45,800**	**45,850**	10,466	8,808	11,239	9,601	**48,800**	**48,850**	11,456	9,648	12,229	10,441
42,850	**42,900**	9,594	7,982	10,266	8,775	**45,850**	**45,900**	10,482	8,822	11,256	9,615	**48,850**	**48,900**	11,472	9,662	12,246	10,455
42,900	**42,950**	9,608	7,996	10,282	8,789	**45,900**	**45,950**	10,499	8,836	11,272	9,629	**48,900**	**48,950**	11,489	9,676	12,262	10,469
42,950	**43,000**	9,622	8,010	10,299	8,803	**45,950**	**46,000**	10,515	8,850	11,289	9,643	**48,950**	**49,000**	11,505	9,690	12,279	10,483
43,000						**46,000**						**49,000**					
43,000	**43,050**	9,636	8,024	10,315	8,817	**46,000**	**46,050**	10,532	8,864	11,305	9,657	**49,000**	**49,050**	11,522	9,704	12,295	10,497
43,050	**43,100**	9,650	8,038	10,332	8,831	**46,050**	**46,100**	10,548	8,878	11,322	9,671	**49,050**	**49,100**	11,538	9,718	12,312	10,511
43,100	**43,150**	9,664	8,052	10,348	8,845	**46,100**	**46,150**	10,565	8,892	11,338	9,685	**49,100**	**49,150**	11,555	9,732	12,328	10,525
43,150	**43,200**	9,678	8,066	10,365	8,859	**46,150**	**46,200**	10,581	8,906	11,355	9,699	**49,150**	**49,200**	11,571	9,746	12,345	10,539
43,200	**43,250**	9,692	8,080	10,381	8,873	**46,200**	**46,250**	10,598	8,920	11,371	9,713	**49,200**	**49,250**	11,588	9,760	12,361	10,553
43,250	**43,300**	9,706	8,094	10,398	8,887	**46,250**	**46,300**	10,614	8,934	11,388	9,727	**49,250**	**49,300**	11,604	9,774	12,378	10,567
43,300	**43,350**	9,720	8,108	10,414	8,901	**46,300**	**46,350**	10,631	8,948	11,404	9,741	**49,300**	**49,350**	11,621	9,788	12,394	10,581
43,350	**43,400**	9,734	8,122	10,431	8,915	**46,350**	**46,400**	10,647	8,962	11,421	9,755	**49,350**	**49,400**	11,637	9,802	12,411	10,595
43,400	**43,450**	9,748	8,136	10,447	8,929	**46,400**	**46,450**	10,664	8,976	11,437	9,769	**49,400**	**49,450**	11,654	9,816	12,427	10,609
43,450	**43,500**	9,762	8,150	10,464	8,943	**46,450**	**46,500**	10,680	8,990	11,454	9,783	**49,450**	**49,500**	11,670	9,830	12,444	10,623
43,500	**43,550**	9,776	8,164	10,480	8,957	**46,500**	**46,550**	10,697	9,004	11,470	9,797	**49,500**	**49,550**	11,687	9,844	12,460	10,637
43,550	**43,600**	9,790	8,178	10,497	8,971	**46,550**	**46,600**	10,713	9,018	11,487	9,811	**49,550**	**49,600**	11,703	9,858	12,477	10,651
43,600	**43,650**	9,804	8,192	10,513	8,985	**46,600**	**46,650**	10,730	9,032	11,503	9,825	**49,600**	**49,650**	11,720	9,872	12,493	10,665
43,650	**43,700**	9,818	8,206	10,530	8,999	**46,650**	**46,700**	10,746	9,046	11,520	9,839	**49,650**	**49,700**	11,736	9,886	12,510	10,679
43,700	**43,750**	9,832	8,220	10,546	9,013	**46,700**	**46,750**	10,763	9,060	11,536	9,853	**49,700**	**49,750**	11,753	9,900	12,526	10,693
43,750	**43,800**	9,846	8,234	10,563	9,027	**46,750**	**46,800**	10,779	9,074	11,553	9,867	**49,750**	**49,800**	11,769	9,914	12,543	10,707
43,800	**43,850**	9,860	8,248	10,579	9,041	**46,800**	**46,850**	10,796	9,088	11,569	9,881	**49,800**	**49,850**	11,786	9,928	12,559	10,721
43,850	**43,900**	9,874	8,262	10,596	9,055	**46,850**	**46,900**	10,812	9,102	11,586	9,895	**49,850**	**49,900**	11,802	9,942	12,576	10,735
43,900	**43,950**	9,888	8,276	10,612	9,069	**46,900**	**46,950**	10,829	9,116	11,602	9,909	**49,900**	**49,950**	11,819	9,956	12,592	10,749
43,950	**44,000**	9,902	8,290	10,629	9,083	**46,950**	**47,000**	10,845	9,130	11,619	9,923	**49,950**	**50,000**	11,835	9,970	12,609	10,763

* This column must also be used by a qualifying widow(er).

50,000 or over—use Form 1040